

South Adams County Fire Protection District  
Statement of Revenues, Expenditures, & Changes In Fund Balance  
For the Period Indicated  
Modified Accrual Basis

|                                     | 2022<br>Audited<br>Actual | 2023<br>Adopted<br>Budget | Variance<br>Positive<br>(Negative) | 2023<br>Forecast  | 2024<br>Adopted<br>Budget |
|-------------------------------------|---------------------------|---------------------------|------------------------------------|-------------------|---------------------------|
| Fire District #4 Gross              |                           | 1,534,924,006             |                                    |                   | 1,976,935,165             |
| Sable Altura                        |                           | 24,257,774                |                                    |                   | 29,596,325                |
| Fire District #4 IGA                |                           |                           |                                    |                   |                           |
| Residential                         |                           | n/a                       |                                    |                   | n/a                       |
| Non-Residential                     |                           | n/a                       |                                    |                   | n/a                       |
| Total IGA                           |                           | -                         |                                    |                   | -                         |
| <b>Total Net Assessed Valuation</b> |                           | 1,559,181,780             |                                    |                   | 2,006,531,490             |
| Mill Levy                           |                           | 14.750                    |                                    |                   | 14.750                    |
| <b>Property Taxes Levied</b>        |                           | 22,997,931                |                                    |                   | 29,596,339                |
| Less Brighton IGA                   |                           | -                         |                                    |                   | -                         |
| Less Sable Altura IGA               |                           | (367,967)                 |                                    |                   | (355,156)                 |
| <b>Net Levy to Be Assessed</b>      |                           | 22,629,964                |                                    |                   | 29,241,183                |
| <b>GENERAL FUND SUMMARY</b>         |                           |                           |                                    |                   |                           |
| <b>REVENUE</b>                      |                           |                           |                                    |                   |                           |
| PROPERTY TAXES                      | 21,597,185                | 22,529,964                | (28,742)                           | 22,501,222        | 29,141,183                |
| SPECIFIC OWNERSHIP TAX              | 1,608,867                 | 1,613,850                 | (47,701)                           | 1,566,149         | 1,694,543                 |
| STATE / FEDERAL GRANTS              | -                         | -                         | -                                  | -                 | 50,000                    |
| CONTRACT FLEET SERVICE              | -                         | -                         | 2,640                              | 2,640             | -                         |
| AMBULANCE RESCUE/BILLING            | 62,803                    | -                         | 73,373                             | 73,373            | 110,000                   |
| URA TIF AREAS                       | 70,149                    | 110,000                   | (30,940)                           | 79,060            | 110,000                   |
| OTHER INCOME                        | 285,254                   | 166,204                   | 80,552                             | 246,756           | 771,704                   |
| INTEREST                            | 352,189                   | 165,000                   | 671,388                            | 836,388           | 165,000                   |
| <b>TOTAL REVENUES</b>               | <b>23,976,447</b>         | <b>24,585,018</b>         | <b>720,569</b>                     | <b>25,305,587</b> | <b>31,932,430</b>         |
| <b>OPERATING EXPENDITURES</b>       |                           |                           |                                    |                   |                           |
| ADCOM & RADIO MAINTENANCE           | 640,382                   | 718,130                   | 63,754                             | 781,884           | 751,169                   |
| VEHICLE MAINTENANCE                 | 425,597                   | 526,000                   | (24,402)                           | 501,598           | 613,000                   |
| EQUIPMENT & SUPPLIES                | 451,793                   | 578,276                   | (143,687)                          | 432,996           | 746,448                   |
| BUILDING MAINTENANCE                | 302,939                   | 337,854                   | (32,591)                           | 305,263           | 492,648                   |
| UTILITIES                           | 339,528                   | 386,000                   | 755                                | 386,755           | 488,000                   |
| INSURANCE                           | 395,639                   | 807,380                   | (173,004)                          | 634,376           | 821,914                   |
| TRAINING                            | 339,060                   | 348,256                   | (130,031)                          | 218,225           | 466,000                   |
| SALARIES & BENEFITS                 | 14,254,111                | 16,474,792                | (1,303,000)                        | 15,170,624        | 19,402,389                |
| HR-PR-IT-PT-ACCOUNTING              | 439,437                   | 570,866                   | 16,130                             | 586,996           | 746,096                   |
| OTHER GENERAL EXPENSES              | 761,164                   | 1,084,044                 | 72,593                             | 906,637           | 1,296,318                 |
| DEBT SERVICE                        | 1,497,121                 | 1,497,319                 | 286,778                            | 1,784,097         | 1,900,578                 |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b>19,846,771</b>         | <b>23,328,917</b>         | <b>(1,366,705)</b>                 | <b>21,709,452</b> | <b>27,724,560</b>         |
| <b>NET REVENUE BEFORE TRFRS</b>     | <b>4,129,676</b>          | <b>1,256,101</b>          | <b>2,087,274</b>                   | <b>3,596,136</b>  | <b>4,207,870</b>          |
| TRANSFER TO / (FROM) CAPITAL FUND   | 2,850,000                 | 1,000,000                 | 1,876,690                          | 2,876,690         | 3,500,000                 |
| TRFR TO OLD HIRE & VOLUNT PENSIONS  | 150,975                   | 287,300                   | -                                  | 287,300           | 215,500                   |
| <b>CHANGE IN FUND BALANCE</b>       | <b>1,128,701</b>          | <b>(31,199)</b>           | <b>210,584</b>                     | <b>432,146</b>    | <b>492,370</b>            |
| <b>BEGINNING FUND BALANCE</b>       | <b>5,374,498</b>          | <b>6,503,199</b>          | <b>-</b>                           | <b>6,503,199</b>  | <b>6,935,345</b>          |
| <b>ENDING FUND BALANCE</b>          | <b>6,503,199</b>          | <b>6,472,000</b>          | <b>210,584</b>                     | <b>6,935,345</b>  | <b>7,427,716</b>          |
| <b>COMPONENTS OF FUND BALANCE:</b>  |                           |                           |                                    |                   |                           |
| Restricted - TABOR reserve          | 504,831                   | 609,388                   | 463,036                            | 463,036           | 609,388                   |
| Unassigned                          | 5,998,368                 | 5,862,612                 | (252,452)                          | 6,472,309         | 6,818,328                 |
| <b>TOTAL ENDING FUND BALANCE</b>    | <b>6,503,199</b>          | <b>6,472,000</b>          | <b>210,584</b>                     | <b>6,935,345</b>  | <b>7,427,716</b>          |

|   | 2022<br>Audited<br>Actual | 2023<br>Adopted<br>Budget | Variance<br>Positive<br>(Negative) | 2023<br>Forecast | 2024<br>Adopted<br>Budget |
|---|---------------------------|---------------------------|------------------------------------|------------------|---------------------------|
| <b>CAPITAL FUND</b>                                     |                           |                           |                                    |                  |                           |
| <b>REVENUES &amp; OTHER SOURCES OF FUNDS</b>            |                           |                           |                                    |                  |                           |
| 4-4121  | -                         | -                         | -                                  | -                | -                         |
| 4-4110  | -                         | -                         | -                                  | -                | -                         |
| 4-4115  | 409,439                   | 1,408,000                 | (408,046)                          | 999,954          | 9,000                     |
| NEW   | -                         | -                         | -                                  | -                | 2,000,000                 |
| 4-8005  | 2,850,000                 | 1,000,000                 | 1,876,690                          | 2,876,690        | 3,500,000                 |
| 4-8006  | 663,000                   | 1,000,000                 | (706,751)                          | 293,249          | 90,000                    |
| <b>TOTAL REVENUES</b>                                   | <b>3,922,439</b>          | <b>3,408,000</b>          | <b>761,893</b>                     | <b>4,169,893</b> | <b>5,599,000</b>          |
| <b>CAPITAL EXPENDITURES</b>                             |                           |                           |                                    |                  |                           |
| 4-9100  | 306,039                   | 60,000                    | (1,876)                            | 58,124           | 10,000                    |
| 4-9101  | 163,543                   | 50,000                    | (784)                              | 49,216           | 200,000                   |
| 4-9210  | 99,800                    | -                         | -                                  | -                | -                         |
| 4-9298  | 222,999                   | 100,000                   | (86,985)                           | 13,015           | 160,000                   |
| 4-9230  | 18,165                    | 25,000                    | (25,000)                           | -                | -                         |
| 4-9500  | 65,887                    | 210,000                   | (147,124)                          | 62,876           | 200,000                   |
| 4-9510  | -                         | -                         | -                                  | -                | 25,000                    |
| NEW   | -                         | -                         | -                                  | -                | 25,000                    |
| 4-9501  | 1,111,387                 | 1,000,000                 | 8,762                              | 1,008,762        | 10,000                    |
| 4-9502  | -                         | -                         | -                                  | -                | 25,000                    |
| 4-9503  | 466,088                   | 50,000                    | (50,000)                           | -                | 55,000                    |
| 4-9504  | -                         | -                         | -                                  | -                | -                         |
| 4-9505  | 235,064                   | 200,000                   | (2,778)                            | 197,222          | 115,000                   |
| 4-9506  | 4,816                     | 115,000                   | (5,410)                            | 109,590          | -                         |
| 4-9507  | -                         | 30,000                    | (700)                              | 29,300           | -                         |
| 4-9508  | 50,000                    | -                         | -                                  | -                | 55,000                    |
| 4-9509  | -                         | -                         | -                                  | -                | 10,000                    |
| 4-9520  | 1,323,352                 | 150,000                   | (48,397)                           | 101,603          | 700,000                   |
| 4-9521  | 142,396                   | 225,000                   | (225,334)                          | (334)            | 500,000                   |
| 4-9525  | 189,523                   | -                         | -                                  | -                | -                         |
| 4-9530  | 20,502                    | -                         | (26,832)                           | (26,832)         | -                         |
| 4-9299  | 53,056                    | 75,000                    | (29,789)                           | 45,211           | 115,000                   |
| 4-9255  | 81,344                    | -                         | -                                  | -                | -                         |
| 4-9260  | 81,652                    | -                         | -                                  | -                | 300,000                   |
| 4-9265  | 9,750                     | -                         | -                                  | -                | -                         |
| NEW   | -                         | -                         | -                                  | -                | 250,000                   |
| 4-9280  | -                         | 1,000,000                 | (706,751)                          | 293,249          | 90,000                    |
| 4-9270  | 244,668                   | 456,000                   | 90,179                             | 546,179          | 167,000                   |
| 4-9275  | 161,474                   | 245,000                   | 14,546                             | 259,546          | 80,000                    |
| NEW   | -                         | -                         | -                                  | -                | 2,000,000                 |
|   | -                         | 8,000                     | (4,808)                            | 3,192            | 9,000                     |
| <b>TOTAL CAPITAL EXPENDITURES</b>                       | <b>5,051,505</b>          | <b>3,999,000</b>          | <b>(1,249,081)</b>                 | <b>2,749,919</b> | <b>5,101,000</b>          |
| <b>CHANGE IN FUND BALANCE</b>                           | <b>(1,129,066)</b>        | <b>(591,000)</b>          | <b>2,010,974</b>                   | <b>1,419,974</b> | <b>498,000</b>            |
| 4-3000 <b>BEGINNING FUND BALANCE</b>                    | <b>8,056,863</b>          | <b>6,927,797</b>          | <b>-</b>                           | <b>6,927,797</b> | <b>8,347,771</b>          |
| <b>ENDING FUND BALANCE</b>                              | <b>6,927,797</b>          | <b>6,336,797</b>          | <b>2,010,974</b>                   | <b>8,347,771</b> | <b>8,845,771</b>          |
| <b>COMPONENTS OF CAPITAL FUND BALANCE:</b>              |                           |                           |                                    |                  |                           |
| Assigned - Radio Replacement Reserve                    | 100,000                   | 225,000                   | -                                  | -                | 275,000                   |
| Assigned - SCBA Replacement Reserve                     | 250,000                   | 350,000                   | -                                  | -                | 400,000                   |
| Assigned - Apparatus Upgrade                            | 1,250,000                 | 1,750,000                 | -                                  | -                | 2,000,000                 |
| Assigned - Misc Other Capital                           | 5,327,797                 | 4,011,797                 | 2,010,974                          | 8,347,771        | 6,170,771                 |
| <b>TOTAL ENDING FUND BALANCE CAPITAL</b>                | <b>6,927,797</b>          | <b>6,336,797</b>          | <b>2,010,974</b>                   | <b>8,347,771</b> | <b>8,845,771</b>          |
| <b>IMPACT FEE FUND</b>                                  |                           |                           |                                    |                  |                           |
| <b>REVENUES &amp; OTHER SOURCES OF FUNDS</b>            |                           |                           |                                    |                  |                           |
| 5-4105  | 530,762                   | 375,000                   | 17,019                             | 392,019          | 200,000                   |
| <b>TOTAL REVENUES</b>                                   | <b>530,762</b>            | <b>375,000</b>            | <b>17,019</b>                      | <b>392,019</b>   | <b>200,000</b>            |
| <b>CAPITAL EXPENDITURES (transfers to Capital Fund)</b> |                           |                           |                                    |                  |                           |
| 5-6100  | 663,000                   | 1,000,000                 | (706,751)                          | 293,249          | 90,000                    |
| <b>TOTAL IMPACT FEE EXPENDITURES</b>                    | <b>663,000</b>            | <b>1,000,000</b>          | <b>(706,751)</b>                   | <b>293,249</b>   | <b>90,000</b>             |
| <b>CHANGE IN FUND BALANCE</b>                           | <b>(132,238)</b>          | <b>(625,000)</b>          | <b>723,770</b>                     | <b>98,770</b>    | <b>110,000</b>            |
| 5-3000 <b>BEGINNING FUND BALANCE</b>                    | <b>1,323,581</b>          | <b>1,191,343</b>          | <b>-</b>                           | <b>1,191,343</b> | <b>1,290,113</b>          |
| <b>ENDING FUND BALANCE</b>                              | <b>1,191,343</b>          | <b>566,343</b>            | <b>723,770</b>                     | <b>1,290,113</b> | <b>1,400,113</b>          |
| <b>COMPONENTS OF IMPACT FUND BALANCE:</b>               |                           |                           |                                    |                  |                           |
| Restricted - Impact Fund Capital                        | 1,191,343                 | 566,343                   | 723,770                            | 1,290,113        | 1,400,113                 |
| <b>TOTAL ENDING FUND BALANCE CAPITAL</b>                | <b>1,191,343</b>          | <b>566,343</b>            | <b>723,770</b>                     | <b>1,290,113</b> | <b>1,400,113</b>          |

| <b>GENERAL FUND DETAIL</b>        |                                       |                                    |   |                          |                                    |                   |
|-----------------------------------|---------------------------------------|------------------------------------|---|--------------------------|------------------------------------|-------------------|
|                                   | <b>2022<br/>Audited<br/>Actual</b>    | <b>2023<br/>Adopted<br/>Budget</b> | <b>Variance<br/>Positive<br/>(Negative)</b> | <b>2023<br/>Forecast</b> | <b>2024<br/>Adopted<br/>Budget</b> |                   |
| <b>REVENUES</b>                   |                                       |                                    |   |                          |                                    |                   |
| 1-4010                            | REAL ESTATE TAX LEVIED                | 21,991,048                         | 22,997,931                                  | -                        | 22,997,931                         | 29,596,339        |
| 1-4011                            | INTERGOVERNMENTAL AGRMNT TRNSFRS      | (420,442)                          | (367,967)                                   | (38,751)                 | (406,718)                          | (355,156)         |
| 1-4020                            | ABATEMENTS                            | (10,313)                           | (100,000)                                   | (21,714)                 | (121,714)                          | (100,000)         |
| 1-4030                            | REAL ESTATE TAX PRIOR YEAR            | 36,892                             | -   | 31,723                   | 31,723                             | -                 |
| 1-4040                            | SPECIFIC OWNERSHIP TAX                | 1,608,867                          | 1,613,850                                   | (47,701)                 | 1,566,149                          | 1,694,543         |
| 1-4050                            | INT/PENALTY/DELINQ TAX                | 37,986                             | 15,000                                      | 10,138                   | 25,138                             | 15,000            |
| 1-4110                            | INTEREST INCOME                       | 314,203                            | 150,000                                     | 661,250                  | 811,250                            | 150,000           |
| 1-4125                            | VERIZON LEASE AGREEMENT               | 16,168                             | 16,000                                      | (2,693)                  | 13,307                             | 16,500            |
| 1-4130                            | MISCELLANOUS INCOME                   | 53,171                             | 10,204                                      | 69,285                   | 79,489                             | 10,204            |
| 1-4210                            | PLAN REVIEW & OPERATIONAL PERMIT FEES | 163,123                            | 100,000                                     | 49,460                   | 149,460                            | 550,000           |
| NEW                               | PLAN REVIEW & CONSULTING FEE          | -                                  | -   | -                        | -                                  | 120,000           |
| 1-4220                            | RESCUE BILLING                        | 13,560                             | 40,000                                      | (35,500)                 | 4,500                              | -                 |
| 1-4240                            | AMBULANCE LEASE REVENUE               | -                                  | 6,756                                       | 767                      | 767                                | -                 |
| 1-4241                            | AMBULANCE SERVICE AGREEMENT           | 42,487                             | -   | 72,606                   | 72,606                             | -                 |
| 1-4270                            | CONTRACT FLEET SERVICE                | -                                  | -   | 2,640                    | 2,640                              | 50,000            |
| 1-4260                            | WORKMAN'S COMPENSATION                | 12,537                             | -   | -                        | -                                  | -                 |
| 1-4280                            | TRAINING CENTER REVENUES              | 40,255                             | -   | -                        | -                                  | 75,000            |
| 1-4060                            | URA TIF - DSGP                        | 70,149                             | 110,000                                     | (30,940)                 | 79,060                             | 110,000           |
|                                   | <b>TOTAL REVENUES</b>                 | <b>23,976,447</b>                  | <b>24,585,018</b>                           | <b>720,569</b>           | <b>25,305,587</b>                  | <b>31,932,430</b> |
| <b>OPERATIONS EXPENDITURES</b>    |                                       |                                    |   |                          |                                    |                   |
| <b>COMMUNICATIONS MAINTENANCE</b> |                                       |                                    |   |                          |                                    |                   |
| 1-5930                            | ADCOM ASSESSMENT                      | 594,162                            | 642,470                                     | 100,294                  | 742,764                            | 668,169           |
| 1-5931                            | CAD MAINTENANCE FEE                   | 29,514                             | 22,660                                      | 2,449                    | 25,109                             | 25,000            |
| 1-5110                            | CONTRACT MAINTENANCE                  | 8,850                              | 28,000                                      | (28,000)                 | -                                  | 28,000            |
| 1-5120                            | RADIO PARTS & Equipment R&M           | 7,481                              | 15,000                                      | (989)                    | 14,011                             | 15,000            |
| 1-5130                            | COMMUNICATIONS EQUIPMENT              | 375                                | 10,000                                      | (10,000)                 | -                                  | 15,000            |
|                                   | <b>TOTAL RADIO MAINTENANCE</b>        | <b>640,382</b>                     | <b>718,130</b>                              | <b>63,754</b>            | <b>781,884</b>                     | <b>751,169</b>    |
| <b>VEHICLE MAINTENANCE</b>        |                                       |                                    |   |                          |                                    |                   |
| 1-5200                            | VEHICLE MAINT                         | 94,172                             | 137,000                                     | (6,789)                  | 130,211                            | 142,000           |
| 1-5210                            | MISCELLANEOUS MAINT                   | 4,689                              | -   | 4,393                    | 4,393                              | -                 |
| 1-5205                            | CONTRACT MAINTENANCE                  | 90,594                             | 100,000                                     | (2,880)                  | 97,120                             | 150,000           |
| 1-5215                            | GAS & OIL DISTRICT                    | 161,696                            | 150,000                                     | 8,599                    | 158,599                            | 175,000           |
| 1-5230                            | SHOP SUPPLIES                         | 8,120                              | 11,000                                      | 1,186                    | 12,186                             | 12,000            |
| 1-5235                            | TOOLS & EQUIPMENT                     | 21,629                             | 24,000                                      | 475                      | 24,475                             | 25,000            |
| 1-5240                            | AERIAL LADDERS / MAINT. TESTING       | 4,820                              | 15,000                                      | 2,761                    | 17,761                             | 18,000            |
| 1-5245                            | TRAINING/CONF/SCHOOLS                 | 10,158                             | 18,000                                      | (8,357)                  | 9,643                              | 19,000            |
| 1-5250                            | MEMBERSHIP / CERTS                    | 2,550                              | 8,000                                       | (5,974)                  | 2,026                              | 9,000             |
| 1-5255                            | UNIFORMS - VEH MAINT                  | 72                                 | -   | 172                      | 172                                | -                 |
| 1-5257                            | FLEET SOFTWARE                        | 21,756                             | 28,000                                      | (5,523)                  | 22,477                             | 28,000            |
| 1-5260                            | INSURANCE DEDUCTIBLES                 | 1,000                              | 25,000                                      | (12,220)                 | 12,780                             | 25,000            |
| 1-5265                            | INCIDENTALS                           | 4,341                              | 10,000                                      | (245)                    | 9,755                              | 10,000            |
|                                   | <b>TOTAL VEHICLE MAINTENANCE</b>      | <b>425,597</b>                     | <b>526,000</b>                              | <b>(24,402)</b>          | <b>501,598</b>                     | <b>613,000</b>    |
| <b>EQUIPMENT &amp; SUPPLIES</b>   |                                       |                                    |   |                          |                                    |                   |
| 1-5335                            | EXTRICATION TOOLS/MAINT               | 6,636                              | 7,000                                       | (189)                    | 6,811                              | 7,000             |
| 1-5347                            | BUNKER GEAR REPAIRS                   | 7,410                              | 16,538                                      | 11,099                   | 27,637                             | 17,000            |
| 1-5402                            | UNIFORMS - OPERATIONS                 | 73,206                             | 82,688                                      | (23,356)                 | 59,332                             | 86,822            |
| 1-5401                            | EMS                                   | 45,227                             | 50,000                                      | (2,133)                  | 47,867                             | 75,000            |
| 1-5404                            | PANDEMIC EXPENSES                     | 28,441                             | 30,000                                      | (28,190)                 | 1,810                              | 30,000            |
| 1-5400                            | FF EQ & SUPPLIES                      | 79,508                             | 100,000                                     | (26,946)                 | 73,054                             | 100,000           |
| 1-5405                            | PERSONAL PROTECTIVE EQUIPMENT         | 114,604                            | 127,308                                     | 11,042                   | 138,350                            | 200,000           |
| NEW                               | NEW HIRE EXPENSES                     | -                                  | -   | -                        | -                                  | 50,000            |
| 1-5410                            | SCBA EQUIPMENT                        | 911                                | 22,000                                      | (13,041)                 | 8,959                              | 23,000            |
| 1-5415                            | HAZ-MAT TEAM SUPPLIES                 | 12,672                             | 22,050                                      | (8,077)                  | 13,973                             | 23,153            |
| 1-5420                            | FOAM                                  | -                                  | 20,000                                      | (20,000)                 | -                                  | 20,000            |
| 1-5430                            | RESCUE TEAM SUPPLIES                  | 8,622                              | 10,000                                      | (4,803)                  | 5,197                              | 10,000            |
| 1-5433                            | WILDLAND TEAM SUPPLIES                | 11,135                             | 10,000                                      | (11,872)                 | (1,872)                            | 10,000            |
| NEW                               | INFECTIOUS CONTROL GROUP              | -                                  | -   | -                        | -                                  | 5,000             |
| NEW                               | SWAT/MEDIC                            | -                                  | -   | -                        | -                                  | 5,000             |
| 1-5440                            | HOSE & NOZZLES                        | 39,907                             | 41,000                                      | (26,820)                 | 14,180                             | 43,000            |
| 1-5442                            | STATION #2 EQUIPMENT/SUPPLIES         | 2,777                              | 3,859                                       | (141)                    | 3,718                              | 4,000             |
| 1-5443                            | STATION #3 EQUIPMENT/SUPPLIES         | -                                  | 3,859                                       | 357                      | 4,216                              | 4,000             |
| 1-5444                            | STATION #4 EQUIPMENT/SUPPLIES         | 3,213                              | 3,859                                       | (435)                    | 3,424                              | 4,000             |
| 1-5446                            | STATION #6 EQUIPMENT/SUPPLIES         | 2,828                              | 3,859                                       | (1,998)                  | 1,861                              | 4,000             |
| 1-5447                            | STATION #7 EQUIPMENT/SUPPLIES         | 4,085                              | 3,859                                       | 1,207                    | 5,066                              | 4,000             |
| 1-5448                            | STATION #8 EQUIPMENT/SUPPLIES         | 3,277                              | 3,859                                       | 610                      | 4,469                              | 4,000             |
| 1-5460                            | GROUND LADDER R&M                     | 6,907                              | 13,230                                      | -                        | 14,345                             | 14,000            |
| 1-5465                            | HONOR GUARD                           | 427                                | 3,308                                       | -                        | 600                                | 3,473             |
|                                   | <b>TOTAL EQUIPMENT/SUPPLIES</b>       | <b>451,793</b>                     | <b>578,276</b>                              | <b>(143,687)</b>         | <b>432,996</b>                     | <b>746,448</b>    |

|                             | 2022<br>Audited<br>Actual         | 2023<br>Adopted<br>Budget | Variance<br>Positive<br>(Negative) | 2023<br>Forecast | 2024<br>Adopted<br>Budget |                |
|-----------------------------|-----------------------------------|---------------------------|------------------------------------|------------------|---------------------------|----------------|
| <b>BUILDING MAINTENANCE</b> |                                   |                           |                                    |                  |                           |                |
| 1-5305                      | COMPRESSOR MAINTENANCE            | 3,389                     | 11,698                             | (3,816)          | 7,882                     | 12,000         |
| 1-5320                      | AIR PACK MAINTENANCE              | 8,017                     | 12,128                             | (7,964)          | 4,164                     | 12,500         |
| 1-5325                      | EXTINGUISHER MAINT/TEST           | 4,015                     | 5,855                              | (5,855)          | -                         | 6,148          |
| 1-5501                      | BUILDING AND STATION MAINTENANCE  | 74,107                    | 66,150                             | (15,200)         | 50,950                    | 150,000        |
| 1-5520                      | STATION GROUNDS MAINT.            | 109,288                   | 75,000                             | 4,540            | 79,540                    | 75,000         |
| 1-5530                      | APPLIANCE REPAIR & REPLACEMENT    | 10,035                    | 16,000                             | (3,646)          | 12,354                    | 17,000         |
| 1-5540                      | JANITORIAL SUPPLIES               | 3,892                     | 8,000                              | (5,433)          | 2,567                     | 9,000          |
| 1-5545                      | TOOLS & EQUIPMENT                 | 1,182                     | 5,000                              | (1,654)          | 3,346                     | 6,000          |
| 1-5546                      | HVAC CLEANING/MAINTENANCE         | 14,800                    | 70,000                             | (30,652)         | 39,348                    | 45,000         |
| 1-5550                      | TRAINING/CONF/SCHOOLS             | -                         | 4,000                              | (4,000)          | -                         | 10,000         |
| 1-5500                      | OTHER BUILDING MAINTENANCE        | 74,214                    | 54,023                             | 27,763           | 81,786                    | 100,000        |
| 1-5555                      | STATION CLEANING                  | -                         | 10,000                             | 13,328           | 23,328                    | 50,000         |
|                             | <b>TOTAL BUILDING MAINTENANCE</b> | <b>302,939</b>            | <b>337,854</b>                     | <b>(32,591)</b>  | <b>305,263</b>            | <b>492,648</b> |
| <b>UTILITIES</b>            |                                   |                           |                                    |                  |                           |                |
| 1-5610                      | SUPPORT BUILDING                  | 7,416                     | 10,000                             | (4,834)          | 5,166                     | 10,000         |
| 1-5620                      | UTILITIES- STATION # 2            | 19,284                    | 22,000                             | (2,237)          | 19,763                    | 24,000         |
| 1-5630                      | UTILITIES- STATION # 3            | 17,560                    | 25,000                             | 4,200            | 29,200                    | 40,000         |
| 1-5640                      | UTILITIES- STATION # 4            | 20,738                    | 22,000                             | 2,314            | 24,314                    | 30,000         |
| 1-5650                      | UTILITIES - STATION #5            | 9,908                     | 20,000                             | (900)            | 19,100                    | 25,000         |
| 1-5660                      | UTILITIES-STATION #6              | 15,406                    | 20,000                             | (5,043)          | 14,957                    | 20,000         |
| 1-5670                      | UTILITIES STATION #7              | 18,958                    | 20,000                             | (211)            | 19,789                    | 24,000         |
| 1-5680                      | UTILITIES STATION #8              | 26,745                    | 35,000                             | (5,133)          | 29,867                    | 40,000         |
| 1-5687                      | UTILITIES TRAINING CENTER         | 73,108                    | 75,000                             | 10,706           | 85,706                    | 100,000        |
| 1-5690                      | UTILITIES - HQ BLDG               | 53,272                    | 55,000                             | (478)            | 54,522                    | 60,000         |
| 1-5685                      | UTILITIES - ASSOCIATION BUILDING  | 10,655                    | 12,000                             | 85               | 12,085                    | 15,000         |
| 1-5694                      | UTILITIES VEH MAINT               | 33,417                    | 35,000                             | (1,023)          | 33,977                    | 55,000         |
| 1-5696                      | TRASH REMOVAL (All Stations)      | 33,061                    | 35,000                             | 3,309            | 38,309                    | 45,000         |
|                             | <b>TOTAL UTILITIES</b>            | <b>339,528</b>            | <b>386,000</b>                     | <b>755</b>       | <b>386,755</b>            | <b>488,000</b> |
| <b>INSURANCE</b>            |                                   |                           |                                    |                  |                           |                |
| 1-5710                      | CASUALTY/LIAB/VEH/BLD             | 120,077                   | 200,000                            | 44,694           | 244,694                   | 250,000        |
| 1-5735                      | DEDUCTIBLE & INCIDENTALS          | -                         | 33,000                             | (33,000)         | -                         | 50,000         |
| 1-5730                      | WORKERS' COMPENSATION             | 204,756                   | 435,000                            | (135,312)        | 299,688                   | 360,000        |
| 1-5731                      | WORKERS' COMP DEDUCTIBLES         | 44,352                    | 43,000                             | 252              | 43,252                    | 60,000         |
| 1-5740                      | COLORADO UNEMPLOYMENT TAX         | 10,542                    | 31,930                             | (5,933)          | 25,997                    | 35,000         |
| 1-5750                      | SHORT TERM DISABILITY             | -                         | 49,000                             | (49,000)         | -                         | 51,000         |
| 1-5700                      | OTHER INSURANCE                   | 15,912                    | 15,450                             | 5,296            | 20,746                    | 15,914         |
|                             | <b>TOTAL INSURANCE</b>            | <b>395,639</b>            | <b>807,380</b>                     | <b>(173,004)</b> | <b>634,376</b>            | <b>821,914</b> |
| <b>OPERATIONS TRAINING</b>  |                                   |                           |                                    |                  |                           |                |
| 1-5805                      | CERTIFICATION EXPENSES            | 30,468                    | 41,500                             | (10,772)         | 30,728                    | 50,000         |
| 1-5810                      | EDUCATION DUES/PUBLICATIONS       | 1,185                     | 2,756                              | (6)              | 2,750                     | 5,000          |
| 1-5811                      | CERTIFICATION RENEWALS            | 2,935                     | -                                  | 1,914            | 1,914                     | -              |
| 1-5815                      | TRAINING/CONF/SCHOOLS             | 97,143                    | 50,000                             | 11,518           | 61,518                    | 100,000        |
| 1-5825                      | SAFETY                            | 10,838                    | 11,000                             | 2,649            | 13,649                    | 12,000         |
| 1-5830                      | OFFICE SUPPLIES                   | 7,901                     | 6,000                              | (4,250)          | 1,750                     | 6,000          |
| 1-5835                      | TRAINING MANUALS                  | 12,953                    | 9,000                              | (7,663)          | 1,337                     | 10,000         |
| 1-5845                      | TRAINING EQUIPMENT                | 77,340                    | 50,000                             | (14,455)         | 35,545                    | 75,000         |
| 1-5850                      | TRAINING REFRESHMENTS             | 7,511                     | 8,000                              | (2,650)          | 5,350                     | 8,000          |
| 1-5801                      | TUITION REIMBURSEMENT             | 57,560                    | 55,000                             | (30,807)         | 24,193                    | 55,000         |
| 1-5922                      | PEER FITNESS/ WELLNESS            | 22,463                    | 20,000                             | (12,687)         | 7,313                     | 20,000         |
| 1-5847                      | TRAINING SOFTWARE                 | 10,763                    | 20,000                             | (772)            | 19,228                    | 25,000         |
| 1-5817                      | ACADEMY                           | -                         | 75,000                             | (62,050)         | 12,950                    | 100,000        |
|                             | <b>TOTAL TRAINING</b>             | <b>339,060</b>            | <b>348,256</b>                     | <b>(130,031)</b> | <b>218,225</b>            | <b>466,000</b> |

|   | 2022<br>Audited<br>Actual                | 2023<br>Adopted<br>Budget | Variance<br>Positive<br>(Negative) | 2023<br>Forecast   | 2024<br>Adopted<br>Budget |                   |
|---|--|---------------------------|------------------------------------|--------------------|---------------------------|-------------------|
| <b>PAYROLL- ADMIN &amp; FIRE PREVENTION</b> |  |                           |                                    |                    |                           |                   |
| 1-7110                                      | GENERAL ADMIN SALARIES                   | 2,327,543                 | 2,815,000                          | (65,950)           | 2,749,050                 | 3,515,000         |
| 1-7112                                      | ADMIN EXTRA HOURS WORKED                 | 448                       | 5,000                              | (4,946)            | 54                        | 5,000             |
| 1-7113                                      | FP EXTRA HOURS WORKED                    | 15,111                    | 15,000                             | (8,558)            | 6,442                     | 20,000            |
| 1-7151                                      | GENERAL ADMIN PENSION EXP                | 213,630                   | 266,000                            | (6,720)            | 259,280                   | 351,500           |
| 1-7152                                      | GENERAL ADMIN MEDICAL INS.               | 317,012                   | 405,000                            | (140,627)          | 264,373                   | 433,350           |
| 1-7153                                      | GENERAL ADMIN MEDICARE                   | 32,813                    | 40,890                             | (728)              | 40,162                    | 51,330            |
| 1-7154                                      | GENERAL ADMIN D&D INS.                   | 38,394                    | 95,200                             | (47,840)           | 47,360                    | 126,540           |
| 1-7150                                      | PEHP ADMIN                               | 22,399                    | 29,000                             | -                  | 27,833                    | 36,150            |
| NEW   | FLEX ADMIN                               | -                         | -                                  | -                  | -                         | 2,000             |
| 1-7156                                      | FP TRAINING/CONF/SCHOOLS                 | 12,518                    | 25,000                             | (11,738)           | 13,262                    | 25,000            |
| 1-7157                                      | ADMIN TRAINING/CONF/SCHOOLS              | 11,594                    | 25,000                             | (21,285)           | 3,715                     | 15,000            |
| 1-7158                                      | FP SUPPLIES                              | 14,802                    | 10,000                             | 5,234              | 15,234                    | 12,000            |
| 1-7159                                      | FP LIFE SAFETY EDUCATION                 | 9,849                     | 12,500                             | 3,070              | 15,570                    | 27,500            |
| 1-7160                                      | FP FIRE INVESTIGATIVE EQ.                | 12,607                    | 5,000                              | 5,409              | 10,409                    | 15,000            |
| 1-7161                                      | FP DUES & MEMBERSHIPS                    | 3,922                     | 4,000                              | 37                 | 4,037                     | 4,000             |
| 1-7175                                      | PLAN REVIEW AND CONSULTING               | 58,838                    | 40,000                             | 19,446             | 59,446                    | 120,000           |
| 1-7100                                      | FP OTHER                                 | 364                       | 441                                | (441)              | -                         | 500               |
| 1-7170                                      | CONTRACT LABOR                           | 600                       | -                                  | -                  | -                         | -                 |
| 1-7162                                      | FP SOFTWARE                              | 19,092                    | 25,000                             | (5,004)            | 19,996                    | 55,000            |
|   | <b>TOTAL ADMIN &amp; FIRE PREVENTION</b> | <b>3,111,536</b>          | <b>3,818,031</b>                   | <b>(280,641)</b>   | <b>3,536,222</b>          | <b>4,814,870</b>  |
| <b>OPERATIONS PAYROLL (FF, BM, VM)</b>      |  |                           |                                    |                    |                           |                   |
| 1-7405                                      | VOLUNTEER PROGRAM                        | 4,531                     | 16,538                             | (11,066)           | 5,472                     | 17,365            |
| 1-7210 &                                    | SALARIES (FF, BM, VM)                    | 7,478,830                 | 8,630,000                          | (511,147)          | 8,118,853                 | 10,020,000        |
| 1-7414                                      | OPS EXTRA HOURS WORKED (EHW)             | 737,391                   | 650,000                            | (65,907)           | 584,093                   | 750,000           |
| 1-7415                                      | TRAINING EXTRA HOURS WORKED              | 133,087                   | 154,500                            | (56,035)           | 98,465                    | 159,135           |
| 1-7215                                      | VM EXTRA HOURS WORKED                    | 6,164                     | 41,200                             | (36,530)           | 4,670                     | 42,436            |
| 1-7425                                      | HOLIDAY                                  | 99,666                    | 140,000                            | (140,000)          | -                         | 150,000           |
| 1-7427                                      | STEP UPGRADE PAY                         | 129,153                   | 150,000                            | (47,395)           | 102,605                   | 160,000           |
| 1-7251 &                                    | PENSION EXPENSE                          | 694,119                   | 829,350                            | (28,808)           | 800,542                   | 1,002,000         |
| 1-7252 &                                    | MEDICAL INS                              | 1,369,103                 | 1,444,000                          | (76,761)           | 1,367,239                 | 1,545,080         |
| 1-7253 &                                    | MEDICARE                                 | 121,066                   | 143,053                            | (13,441)           | 129,612                   | 163,583           |
| 1-7460                                      | PEHP OPERATIONS                          | 74,088                    | 88,300                             | (3,874)            | 84,426                    | 101,200           |
| NEW   | FLEX OPS                                 | -                         | -                                  | -                  | -                         | 3,000             |
| 1-7254 &                                    | DEATH & DISABILITY                       | 240,834                   | 296,820                            | (13,208)           | 283,612                   | 360,720           |
| 1-7400                                      | OTHER                                    | 6,336                     | -                                  | -                  | -                         | -                 |
| 1-7510                                      | BOARD MEMBER COMP                        | 9,700                     | 12,000                             | (3,000)            | 9,000                     | 12,000            |
| 1-7555                                      | SOCIAL SECURITY & MEDICARE BOARD         | 889                       | 1,000                              | (102)              | 898                       | 1,000             |
| 1-7557                                      | OPERATIONS SOFTWARE                      | 37,618                    | 60,000                             | (15,084)           | 44,916                    | 100,000           |
|   | <b>TOTAL OPERATIONS PAYROLL</b>          | <b>11,142,575</b>         | <b>12,656,761</b>                  | <b>(1,022,359)</b> | <b>11,634,402</b>         | <b>14,587,519</b> |
| <b>ACCOUNTING</b>                           |  |                           |                                    |                    |                           |                   |
| 1-5914                                      | ACCOUNTING - CONTRACT                    | 36,832                    | 57,330                             | (24,611)           | 32,719                    | 60,197            |
| 1-5915                                      | ACCOUNTING SOFTWARE                      | 9,514                     | 20,000                             | 38,651             | 58,651                    | 60,000            |
| 1-5916                                      | AUDIT                                    | 12,250                    | 17,640                             | 6,900              | 24,540                    | 30,000            |
| 1-5952                                      | PAYROLL FEES                             | 19,684                    | 20,396                             | 2,042              | 22,438                    | 21,824            |
|   | <b>TOTAL ACCOUNTING</b>                  | <b>78,280</b>             | <b>115,366</b>                     | <b>22,982</b>      | <b>138,348</b>            | <b>172,021</b>    |
| <b>HUMAN RESOURCES</b>                      |  |                           |                                    |                    |                           |                   |
| 1-5901                                      | HUMAN RESOURCES                          | 5,106                     | 13,000                             | (11,744)           | 1,256                     | 15,000            |
| 1-5903                                      | PEER SUPPORT                             | 17,340                    | 25,000                             | (1,000)            | 24,000                    | 30,000            |
| 1-5904                                      | HR/PEER SUPPORT                          | -                         | -                                  | 48                 | 48                        | -                 |
| 1-5905                                      | HR SOFTWARE                              | 11,851                    | 15,000                             | (1,730)            | 13,270                    | 15,000            |
|   | <b>TOTAL HUMAN RESOURCES</b>             | <b>34,297</b>             | <b>53,000</b>                      | <b>(14,426)</b>    | <b>38,574</b>             | <b>60,000</b>     |
| <b>PUBLIC RELATIONS</b>                     |  |                           |                                    |                    |                           |                   |
| 1-5911                                      | PR & SPECIAL EVENTS                      | 50,175                    | 90,000                             | (34,655)           | 55,345                    | 100,000           |
|   | <b>TOTAL PUBLIC RELATIONS</b>            | <b>50,175</b>             | <b>90,000</b>                      | <b>(34,655)</b>    | <b>55,345</b>             | <b>100,000</b>    |
| <b>PHYSICAL THERAPY</b>                     |  |                           |                                    |                    |                           |                   |
| NEW   | PHYSICAL THERAPY/DR'S OFFICE             | -                         | -                                  | -                  | -                         | 25,000            |
|   | <b>TOTAL PHYSICAL THERAPY</b>            | <b>-</b>                  | <b>-</b>                           | <b>-</b>           | <b>-</b>                  | <b>25,000</b>     |
| <b>INFORMATION TECHNOLOGY ("IT")</b>        |  |                           |                                    |                    |                           |                   |
| 1-5921                                      | SOFTWARE / LICENSES                      | 145,408                   | 165,000                            | 32,441             | 197,441                   | 220,000           |
| 1-5923                                      | HARDWARE                                 | 46,872                    | 52,500                             | 16,464             | 68,964                    | 54,075            |
| 1-5925                                      | IT SERVICES                              | 73,235                    | 70,000                             | (2,850)            | 67,150                    | 70,000            |
| 1-5927                                      | IT - TRAINING/CONF/SCHOOLS               | 1,255                     | 15,000                             | (4,374)            | 10,626                    | 15,000            |
| NEW   | ACCREDITATION SOFTWARE                   | -                         | -                                  | -                  | -                         | 20,000            |
| 1-5941                                      | WEBSITE                                  | 9,915                     | 10,000                             | 548                | 10,548                    | 10,000            |
|   | <b>TOTAL IT</b>                          | <b>276,685</b>            | <b>312,500</b>                     | <b>42,228</b>      | <b>354,728</b>            | <b>389,075</b>    |

|                               | 2022<br>Audited<br>Actual                       | 2023<br>Adopted<br>Budget | Variance<br>Positive<br>(Negative) | 2023<br>Forecast   | 2024<br>Adopted<br>Budget |                   |
|-------------------------------|---|---------------------------|------------------------------------|--------------------|---------------------------|-------------------|
| <b>OTHER GENERAL EXPENSES</b> |   |                           |                                    |                    |                           |                   |
| 1-5906                        | ELECTION'S                                      | 19,429                    | 57,000                             | (30,775)           | 26,225                    | 59,000            |
| 1-5908                        | ATTORNEY FEES - REGULAR                         | 94,060                    | 115,000                            | 18,352             | 133,352                   | 115,000           |
| 1-5909                        | ATTORNEY FEES - SPECIAL PROJECTS                | -                         | 25,000                             | 93,457             | 118,457                   | 25,000            |
| 1-5912                        | BOARD CONFERENCE                                | 15,577                    | 16,000                             | 541                | 16,541                    | 20,000            |
| 1-5918                        | PROFESSIONAL SERVICES                           | 1,129                     | 50,000                             | (46,562)           | 3,438                     | 85,000            |
| 1-5920                        | MEALS AND BUSINESS EXPENSES                     | 11,821                    | 15,000                             | 3,265              | 18,265                    | 20,000            |
| 1-5926                        | MISC. GENERAL EXPENSE                           | 20,743                    | 44,400                             | (35,732)           | 8,668                     | 45,700            |
| 1-5938                        | TAX COLLECTION FEE                              | 330,409                   | 338,544                            | 70,709             | 409,253                   | 437,118           |
| 1-5942                        | BANK FEES                                       | 7,897                     | 10,000                             | (6,666)            | 3,334                     | 10,000            |
| 1-5944                        | TELEPHONES                                      | 74,547                    | 50,000                             | 5,303              | 55,303                    | 50,000            |
| 1-5946                        | OFFICE SUPPLIES                                 | 14,915                    | 22,700                             | (10,990)           | 11,710                    | 23,400            |
| NEW                           | SPECIAL PROJECTS                                | -                         | -                                  | -                  | -                         | 100,000           |
| 1-5956                        | DEPARTMENT PHYSICALS                            | 66,627                    | 70,000                             | 12,211             | 82,211                    | 75,000            |
| 1-5992                        | DUES & MEMBERSHIPS                              | 4,309                     | 8,900                              | (5,924)            | 2,976                     | 9,200             |
| 1-5994                        | ACCREDITATION EXPENSES                          | 85,648                    | 250,000                            | -                  | -                         | 210,000           |
| 1-5995                        | SACFD ASSOCIATION                               | 14,053                    | 11,500                             | 5,406              | 16,906                    | 11,900            |
|                               | <b>TOTAL OTHER GENERAL</b>                      | <b>761,164</b>            | <b>1,084,044</b>                   | <b>72,593</b>      | <b>906,637</b>            | <b>1,296,318</b>  |
| <b>DEBT SERVICE</b>           |   |                           |                                    |                    |                           |                   |
| 1-9931                        | INTEREST - HQ LEASE PURCHASE                    | 91,011                    | 81,788                             | -                  | 81,788                    | 72,358            |
| 1-9921                        | PRINCIPAL - HQ LEASE PURCHASE                   | 401,000                   | 410,000                            | -                  | 410,000                   | 838,000           |
| 1-9930                        | INTEREST - 2016 EQUIP LEASE PURC                | 7,252                     | 3,150                              | -                  | 3,150                     | -                 |
| 1-9920                        | PRINCIPAL - 2016 EQUIP LEASE PURC               | 188,214                   | 193,000                            | -                  | 193,000                   | -                 |
| 1-9932                        | INTEREST - 2017 EQUIP LEASE PURC                | 6,227                     | 3,155                              | -                  | 3,155                     | -                 |
| 1-9922                        | PRINCIPAL - 2017 EQUIP LEASE PURC               | 114,359                   | 117,431                            | -                  | 117,431                   | -                 |
| 1-9936                        | INTEREST - TRAINING CENTER                      | 171,199                   | 160,839                            | -                  | 160,839                   | 150,220           |
| 1-9926                        | PRINCIPAL - TRAINING CENTER                     | 400,000                   | 410,000                            | -                  | 410,000                   | 840,000           |
| 1-9933                        | INTEREST - SCBA LEASE PURC 7YR TERM             | 12,525                    | 10,168                             | -                  | 10,168                    | -                 |
| 1-9923                        | PRINCIPAL - SCBA LEASE PURC 7YR                 | 77,431                    | 79,788                             | 259,318            | 339,106                   | -                 |
| 1-9934                        | INTEREST - BUNKER GEAR LEASE PURC 7YR           | 2,600                     | 1,800                              | -                  | 1,800                     | -                 |
| 1-9924                        | PRINCIPAL - BUNKER GEAR LEASE PUR 7YR           | 25,303                    | 26,200                             | 27,460             | 53,660                    | -                 |
|                               | <b>TOTAL DEBT SERVICE</b>                       | <b>1,497,121</b>          | <b>1,497,319</b>                   | <b>286,778</b>     | <b>1,784,097</b>          | <b>1,900,578</b>  |
|                               | <b>TOTAL EXP BEFORE TRANSFERS</b>               | <b>19,846,771</b>         | <b>23,328,917</b>                  | <b>(1,366,705)</b> | <b>21,709,452</b>         | <b>27,724,560</b> |
|                               | <b>NET REVENUE / (DEFICIT) BEFORE TRANSFERS</b> | <b>4,129,676</b>          | <b>1,256,101</b>                   | <b>2,087,274</b>   | <b>3,596,136</b>          | <b>4,207,870</b>  |
| <b>INTERFUND TRANSFERS</b>    |   |                           |                                    |                    |                           |                   |
| 1-8005                        | TRANSFER TO CAPITAL FUND                        | 2,850,000                 | 1,000,000                          | 1,876,690          | 2,876,690                 | 3,500,000         |
| 1-8011                        | TRFR TO OLD HIRE PENSION PLAN                   | 50,000                    | 155,000                            | -                  | 155,000                   | 51,500            |
| 1-8010                        | TRFR TO FPPA VOL PENSION PLAN                   | 100,975                   | 132,300                            | -                  | 132,300                   | 164,000           |
|                               | <b>TOTAL INTERFUND TRANSFERS</b>                | <b>3,000,975</b>          | <b>1,287,300</b>                   | <b>1,876,690</b>   | <b>3,163,990</b>          | <b>3,715,500</b>  |
|                               | <b>CHANGE IN FUND BALANCE</b>                   | <b>1,128,701</b>          | <b>(31,199)</b>                    | <b>210,584</b>     | <b>432,146</b>            | <b>492,370</b>    |
| 1-3000                        | <b>BEGINNING FUND BAL- GENERAL FUND</b>         | <b>5,374,498</b>          | <b>6,503,199</b>                   | <b>-</b>           | <b>6,503,199</b>          | <b>6,935,345</b>  |
|                               | <b>ENDING FUND BAL- GENERAL FUND</b>            | <b>6,503,199</b>          | <b>6,472,000</b>                   | <b>210,584</b>     | <b>6,935,345</b>          | <b>7,427,716</b>  |
|                               | RESERVE TO COVER 1ST QUARTER OF 2024            |                           |                                    |                    |                           | 25%               |